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Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

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MEMORANDUM

To: Chief Fiscal Officers, Mosaic Liaisons, and Comptroller Chargeback Liaisons
From: Andrea N. Wadsworth, Chief Financial Officer
Date: March 31, 2026
Subject: Comptroller Office's Fiscal Year 2026 Single Audit Chargeback

Office of the Comptroller Fiscal Year Memo FY#2026- 14

Executive Summary

This memo provides guidance and information regarding the Office of the Comptroller's Single Audit Chargeback for Fiscal Year 2026.

Pursuant to Line Item 1000-0005 of Chapter 9 of the Acts of 2025 (the Fiscal Year 2026 General Appropriations Act), the Office of the Comptroller "may charge other appropriations and federal grants for the cost of [the comprehensive statewide Single State Audit]." The Fiscal Year 2025 audit costs are payable through the Fiscal Year 2026 chargeback. A component of the Fiscal Year 2025 audit is an IT review of the enterprise payroll system, HR/CMS.

Departments that receive federal program funding are billed based on total federal receipts for the fiscal year. Please refer to the SEFA, Schedule of Expenditures of Federal Awards, for details. Each year funding levels may move their chargeback into higher or lower tiers. These chargeback costs have been approved by the U.S. Department of Health and Human Services and the amount was determined by using the approved methodology as in prior years. If a department received less than \$25,000 in federal funds, then a base annual audit charge of \$500 is being billed. The Fiscal Year 2026 rates per department are attached to this e-mail.

Both the Intergovernmental Encumbrance (IENC in draft) and the bill for the Fiscal Year 2025 Single State Audit charges (ITI in final) in Fiscal Year 2026 have been entered in the document catalog. **The transaction ID for the IENC is: STATESINGLEAUDTXXX26.**

Bills will be issued annually for FY26. The document ID standard for departments being billed annually will be **STATESINGLEAUDTXXX26**. **XXX** represents the department's Mosaic code.

Comptroller Memo FY2025-14 2026 Single Audit Chargeback
March 31, 2026

Buyer departments are required to make payment on undisputed bills **within 30 days from receipt** of an ITI by completing an ITA (Internal Transaction Agreement).

Please forward this memo to the appropriate staff at your department and direct any questions you may have to Tran Truong at Tran.Truong@mass.gov.

Attachment: FY26 Single Audit Chargeback

cc: General Counsels
Internal Distribution

**Office of the Comptroller
Single Audit Chargeback for FY26 (FY25 Audit)**

IENC: STATESINGLEAUDTXXX26

ITI for Annual: STATESINGLEAUDTXXX26

Dept.	Billing Frequency (A/S)	FY25 Billable Amount	FY26 High/Low Minor	FY26 Direct Charges	FY26 IT Charges	FY26 Contract Line Items	FY26 Billable Amount	Change from FY25 to FY26
ADD	Annual	\$3,500.00	3,500.00				\$3,500.00	0
AGO	Annual	\$19,000.00	19,000.00				\$19,000.00	0
AGR	Annual	\$19,000.00	19,000.00				\$19,000.00	0
ALA	Annual	\$8,000.00	8,000.00				\$8,000.00	0
ANF	Annual	\$58,946.96	19,000.00	7,278.41			\$26,278.41	(32,669)
APC	Annual	\$500.00	500.00				\$500.00	0
ART	Annual	\$3,500.00	3,500.00				\$3,500.00	0
ATB	Annual	\$500.00	500.00				\$500.00	0
BBE	Annual	\$500.00	500.00				\$500.00	0
BCC	Annual	\$500.00	500.00				\$500.00	0
BER	Annual	\$1,500.00	1,500.00				\$1,500.00	0
BHC	Annual	\$500.00	500.00				\$500.00	0
BLC	Annual	\$4,500.00	4,500.00				\$4,500.00	0
BRC	Annual	\$500.00	500.00				\$500.00	0
BRI	Annual	\$2,000.00	1,500.00				\$1,500.00	(500)
BSB	Annual	\$500.00	500.00				\$500.00	0
BSC	Annual	\$500.00	500.00				\$500.00	0
BSD	Annual	\$3,500.00	2,000.00				\$2,000.00	(1,500)
CAD	Annual	\$3,500.00	3,500.00				\$3,500.00	0
CCC	Annual	\$500.00	500.00				\$500.00	0
CDA	Annual	\$40,597.25	25,000.00	14,254.66			\$39,254.66	(1,343)
CHE	Annual	\$19,000.00	19,000.00				\$19,000.00	0
CHS	Annual	\$2,000.00	2,000.00				\$2,000.00	0
CJC	Annual	\$500.00	500.00				\$500.00	0
CJT	Annual	\$2,000.00	2,000.00				\$2,000.00	0
CME	Annual	\$1,500.00	1,500.00				\$1,500.00	0
CNB	Annual	\$500.00	500.00				\$500.00	0
CPC	Annual	\$2,000.00	2,000.00				\$2,000.00	0
CPF	Annual	\$500.00	500.00				\$500.00	0
CPI	Annual	\$1,000.00	1,000.00				\$1,000.00	0
CSC	Annual	\$500.00	500.00				\$500.00	0
DAA	Annual	\$2,000.00	2,000.00				\$2,000.00	0
DAC	Annual	\$4,500.00	3,500.00				\$3,500.00	(1,000)
DCP	Annual	\$25,000.00	25,000.00	2,383.40			\$27,383.40	2,383
DCR	Annual	\$19,000.00	19,000.00				\$19,000.00	0
DFS	Annual	\$2,000.00	2,000.00				\$2,000.00	0
DMH	Annual	\$25,000.00	25,000.00				\$25,000.00	0
DMR	Annual	\$2,000.00	3,500.00				\$3,500.00	1,500
DOB	Annual	\$500.00	500.00				\$500.00	0
DOC	Annual	\$10,000.00	4,500.00				\$4,500.00	(5,500)
DOE	Annual	\$59,833.17	25,000.00	31,097.77			\$56,097.77	(3,735)
DOI	Annual	\$2,000.00	2,000.00				\$2,000.00	0
DOR	Annual	\$35,092.34	25,000.00	1,980.63	15,615.40		\$42,596.04	7,504
DOS	Annual	\$1,500.00	1,500.00				\$1,500.00	0
DOT	Annual	\$25,000.00	25,000.00				\$25,000.00	0
DPH	Annual	\$76,990.84	25,000.00	3,962.87			\$28,962.87	(48,028)
DPU	Annual	\$8,000.00	10,000.00				\$10,000.00	2,000
DSS	Annual	\$30,416.36	25,000.00	1,396.79			\$26,396.79	(4,020)
DYS	Annual	\$3,500.00	3,500.00				\$3,500.00	0
EAS	Annual	\$2,000.00	2,000.00				\$2,000.00	0
EDU	Annual	\$3,500.00	3,500.00				\$3,500.00	0
EEC	Annual	\$31,498.42	25,000.00	9,736.38			\$34,736.38	3,238
EED	Annual	\$25,000.00	19,000.00				\$19,000.00	(6,000)
EHS	Annual	\$179,452.06	25,000.00	421,784.65	15,615.40		\$462,400.06	282,948
ELD	Annual	\$54,971.19	25,000.00	1,194.17			\$26,194.17	(28,777)
ENE	Annual	\$25,000.00	8,000.00				\$8,000.00	(17,000)
ENV	Annual	\$25,000.00	25,000.00				\$25,000.00	0
EOL	Annual	\$218,455.63	25,000.00	59,899.73	15,615.40		\$100,515.13	(117,940)
EPS	Annual	\$25,000.00	25,000.00				\$25,000.00	0

**Office of the Comptroller
Single Audit Chargeback for FY26 (FY25 Audit)**

IENC: STATESINGLEAUDTXXX26

ITI for Annual: STATESINGLEAUDTXXX26

Dept.	Billing Frequency (A/S)	FY25 Billable Amount	FY26 High/Low Minor	FY26 Direct Charges	FY26 IT Charges	FY26 Contract Line Items	FY26 Billable Amount	Change from FY25 to FY26
EQE	Annual	\$25,000.00	25,000.00				\$25,000.00	0
ETH	Annual	\$500.00	500.00				\$500.00	0
FRC	Annual	\$500.00	500.00				\$500.00	0
FSC	Annual	\$0.00	500.00				\$500.00	500
FWE	Annual	\$19,000.00	19,000.00				\$19,000.00	0
GCC	Annual	\$500.00	500.00				\$500.00	0
GIC	Annual	\$25,422.81	10,000.00		7,807.70		\$17,807.70	(7,615)
GOV	Annual	\$1,500.00	2,000.00				\$2,000.00	500
HCC	Annual	\$500.00	500.00				\$500.00	0
HCF	Annual	\$2,000.00	2,000.00				\$2,000.00	0
HLY	Annual	\$19,000.00	19,000.00				\$19,000.00	0
HOU	Annual	\$500.00	500.00				\$500.00	0
HPC	Annual	\$1,500.00	1,500.00				\$1,500.00	0
HRD	Annual	\$500.00	500.00				\$500.00	0
HSD	Annual	\$2,000.00	1,000.00				\$1,000.00	(1,000)
HST	Annual	\$500.00	500.00				\$500.00	0
IGO	Annual	\$500.00	500.00				\$500.00	0
ITD	Annual	\$23,437.13	500.00		7,807.70		\$8,307.70	(15,129)
LIB	Annual	\$500.00	500.00				\$500.00	0
LOT	Annual	\$500.00	500.00				\$500.00	0
MAS	Annual	\$500.00	500.00				\$500.00	0
MBC	Annual	\$500.00	500.00				\$500.00	0
MCA	Annual	\$500.00	500.00				\$500.00	0
MCB	Annual	\$19,000.00	19,000.00	816.79			\$19,816.79	817
MCC	Annual	\$500.00	500.00				\$500.00	0
MCD	Annual	\$3,500.00	2,000.00				\$2,000.00	(1,500)
MGC	Annual	\$500.00	500.00				\$500.00	0
MHL	Annual	\$500.00	500.00				\$500.00	0
MID	Annual	\$3,500.00	3,500.00				\$3,500.00	0
MIL	Annual	\$25,000.00	25,000.00				\$25,000.00	0
MMA	Annual	\$500.00	500.00				\$500.00	0
MMP	Annual	\$1,500.00	2,000.00				\$2,000.00	500
MRC	Annual	\$25,000.00	25,000.00	816.79			\$25,816.79	817
MWC	Annual	\$500.00	500.00				\$500.00	0
NAC	Annual	\$500.00	500.00				\$500.00	0
NEC	Annual	\$500.00	500.00				\$500.00	0
NFK	Annual	\$2,000.00	2,000.00				\$2,000.00	0
NOR	Annual	\$1,500.00	500.00				\$500.00	(1,000)
NSC	Annual	\$500.00	500.00				\$500.00	0
NSD	Annual	\$500.00	500.00				\$500.00	0
NWD	Annual	\$2,000.00	2,000.00				\$2,000.00	0
OCA	Annual	\$500.00	500.00				\$500.00	0
OVA	Annual	\$0.00	500.00				\$500.00	500
OCD	Annual	\$50,383.76	25,000.00	13,674.12	7,807.70		\$46,481.82	(3,902)
OHA	Annual	\$2,000.00	1,500.00				\$1,500.00	(500)
ORI	Annual	\$25,000.00	25,000.00				\$25,000.00	0
OSC	Annual	\$12,427.31	500.00		7,807.70		\$8,307.70	(4,120)
OSD	Annual	\$500.00	500.00				\$500.00	0
PAR	Annual	\$2,000.00	2,000.00				\$2,000.00	0
PER	Annual	\$500.00	500.00				\$500.00	0
PLY	Annual	\$3,500.00	4,500.00				\$4,500.00	1,000
POL	Annual	\$19,000.00	25,000.00				\$25,000.00	6,000
QCC	Annual	\$500.00	500.00				\$500.00	0
RCC	Annual	\$500.00	500.00				\$500.00	0
REG	Annual	\$500.00	500.00				\$500.00	0
RGT	Annual	\$19,000.00	8,000.00				\$8,000.00	(11,000)
SAO	Annual	\$500.00	500.00				\$500.00	0
SCA	Annual	\$500.00	2,000.00				\$2,000.00	1,500
SDA	Annual	\$500.00	2,000.00				\$2,000.00	1,500

